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District of Oregon

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Attorneys for Petitioner

FILED 15 AUG '11 10:20 USDC-ORE

UNITED STATES DISTRICT COURT

DISTRICT OF OREGON

EUGENE DIVISION

UNITED STATES OF AMERICA,

Civil No.

11-6254-AA

Petitioner,

v.

**PETITION TO ENFORCE INTERNAL
REVENUE SERVICE SUMMONS**

SARAH L. ANDERSON,

Respondent.

Petitioner, United States of America, by Dwight C. Holton, United States Attorney for the District of Oregon, and through Tim Simmons, Assistant United States Attorney (AUSA) for the District of Oregon, petitions this Court to enforce the Internal Revenue Service Summons issued

in the name of Respondent, Sarah L. Anderson. Petitioner United States submits the following as grounds for this petition.

This proceeding is brought pursuant to the provisions of sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U.S.C. §§ 7402(b) and 7604(a), to judicially enforce an Internal Revenue Service summons.

1. Sandra Pasman (IRS ID#450847) is a duly commissioned Revenue Officer employed in the Small Business/Self Employed Division, Area 6 of the Office of the Area Manager, Internal Revenue Service, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in 26 U.S.C. § 7602, and Treasury Regulation Section 301.7602-1, 26 C.F.R. § 301.7602-1.
2. Respondent, Sarah L. Anderson, resides at 84680 Hilltop Dr., Pleasant Hill, Oregon 97455, within the jurisdiction of this Court.
3. Revenue Officer Sandra Pasman is conducting an investigation to assess and collect the tax liability of Respondent for the tax years 2007, 2008, 2009, and 2010, as set forth in the Declaration of Revenue Officer Sandra Pasman, filed in support of this petition.
4. Respondent is believed to be in possession and control of books, records, papers, and other data which are relevant to the above-described investigation.
5. On May 19, 2011, an Internal Revenue Service summons was issued by Revenue Officer Sandra Pasman directing Respondent to appear before Revenue Officer Sandra Pasman on June 6, 2011, at 11:30 a.m., at 211 E. 7th Ave, Ste. 301, Eugene, Oregon 97401 to testify and to produce the books, records, and other documents demanded in the summons. An attested copy of

the summons was left at the last and usual place of abode of Respondent by personal service on Sarah L. Anderson, a person authorized to accept service, by Revenue Officer Pasman, on May 24, 2011. The summons is attached hereto and incorporated herein as Exhibit 1.

6. On June 6, 2011, Respondent did not appear in response to the summons.

7. On June 15, 2011, the Office of Chief Counsel for the Internal Revenue Service issued a "last chance" letter requesting Respondent to appear for a meeting on July 11, 2011 at 10:00 a.m. A copy of that letter is attached hereto and incorporated herein as Exhibit 2.

8. On July 11, 2011, Respondent did not appear in response to the "last chance" meeting.

9. The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service.

10. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

11. It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to properly assess and collect the federal tax liability of Respondent for the years 2007, 2008, 2009, and 2010, as is evidenced by the Declaration of Revenue Officer Sandra Pasman.

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PRAYER FOR RELIEF

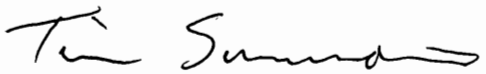
WHEREFORE, petitioner respectfully prays:

1. That the Court issue an order directing Respondent to show cause, if any, why Respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.
2. That the Court enter an order directing Respondent to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Officer Sandra Pasman or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer Sandra Pasman, or any other proper officer or employee of the Internal Revenue Service.
3. That the United States recover its costs in maintaining this action.
4. That the Court grant such other and further relief as is just and proper.

Submitted this 15th day of August, 2011.

Respectfully submitted,

DWIGHT C. HOLTON
United States Attorney
District of Oregon



TIM SIMMONS
Assistant United States Attorney
Attorney for Petitioner United States



Summons

Income Tax Return

In the matter of SARAH L ANDERSON, 84680 HILLTOP DR, PLEASANT HILL, OR 97455-9788

Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED

Industry/Area (Identify by number or name) SB/SE AREA 6 (28)

Periods: Form 1040 for the calendar periods ending December 31, 2007, December 31, 2008, December 31, 2009 and December 31, 2010

The Commissioner of Internal Revenue

To: SARAH L ANDERSON

At: 84680 HILLTOP DR, PLEASANT HILL, OR 97455-9788

You are hereby summoned and required to appear before SANDRA PASMAN, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the tax liability of the person identified above for the periods shown:

All documents and records you possess or control about income you received for the years: 2007, 2008, 2009 and 2010

These records and documents include, but are not limited to: Forms W-2 (Wage and Tax Statement), Forms 1099 for interest and dividend income, employee earnings statements, and records of deposit with banks or other financial institutions.

Also include all other books, records, documents and receipts for income from, but not limited to, the following sources: wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, annuities, life insurance policies, endowment contracts, pensions, estates, trusts, discharge of indebtedness, distributive shares of partnership income, business income, gains from dealings in property, and any other compensation for services (including receipt of property other than money). Include all documents and records about any income you assigned to any other Person or entity.

★ IRS will use this information to prepare a federal income tax return for the following year(s) when you didn't file a return: 2007, 2008, 2009 and 2010

We have attached a blank return to guide you in producing the necessary documents and records.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

211 E 7TH AVE STE 301, EUGENE, OR 97401 (541) 342-8725

Place and time for appearance: At 211 E 7TH AVE STE 301, EUGENE, OR 97401



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 6638 (Rev. 10-2010)
Catalog Number 61828W

on the 6th day of June, 2011 at 11:30 o'clock a m.

Issued under authority of the Internal Revenue Code this 19th day of May, 2011

SANDRA PASMAN

Signature of issuing officer

REVENUE OFFICER

Title

Signature of approving officer (if applicable)

Title



Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date

5/24/11

Time

12 PM

How



I handed an attested copy of the summons to the person to whom it was directed.

Summons

Was



I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any):

Served

Signature

Title

I certify that the copy of the summons served contained the required certification.

Signature

Title



OFFICE OF THE CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
OFFICE OF DIVISION COUNSEL
SMALL BUSINESS/SELF-EMPLOYED
620 S.W. MAIN ST., ROOM 312
PORTLAND, OR 97205
(503) 415-8820
FAX: (503) 952-7277

JUN 15 2011

CC:SB:7:POR:2:ALVaughn
GL-124306-11

Via Regular Mail, Certified Mail

Sarah L. Anderson a.k.a. Sarah A. Sprague
84680 Hilltop Dr.
Pleasant Hill, OR 97455-9788

Dear Ms. Anderson:

Small Business/Self-Employed Area 6 of the Internal Revenue Service has notified our office that you did not comply with the provisions of the summons served on you on May 24, 2011. Under the terms of the summons, you were required to appear before Revenue Officer Sandra Pasman on June 6, 2011, and produce all documents and information requested in the summons. You did not appear at the June 6, 2011 meeting.

Legal proceedings may be brought against you in the United States District Court for not complying with this summons. To avoid such proceedings, you are to appear before Revenue Officer:

Name: Sandra Pasman
Date: July 11, 2011
Time: 10:00 a.m.
Address: 211 E. 7th Ave. Ste 301
Eugene, OR 97401

GL-124306-11

2

Any books, records or other documents called for in the summons should be produced at that time. If you have any questions, please contact Revenue Officer Sandra Pasman at (541) 342-8725.

Sincerely,

PATRICIA A. DONAHUE
Area Counsel
(Small Business/Self-Employed:Area 7)

By: Catherine J. Caballero
Catherine J. Caballero
Associate Area Counsel (Portland, Group 2)
(Small Business/Self-Employed)

Enclosure (1)
Copy of Summons issued May 19, 2011

cc: Sandra Pasman

7010 1670 0000 6844 3494

U.S. Postal Service	
CERTIFIED MAIL TM RECEIPT	
(Domestic Mail Only; No Insurance Coverage Provided)	
For delivery information visit our website at www.usps.com	
OFFICIAL USE	
Postage \$	Postmark Here JUN 15 2011
Certified Fee	
Return Receipt Fee (Endorsement Required)	
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees \$	
Sent To Sarah L. Anderson a.k.a. Sarah A. Sprague 84680 Hilltop Dr. Pleasant Hill, OR 97455-9788	
PS Form 3800, August 2006 See Reverse for Instructions	

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none">■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.■ Print your name and address on the reverse so that we can return the card to you.■ Attach this card to the back of the mailpiece, or on the front if space permits.	A. Signature X <i>Sarah A. Sprague</i> <input type="checkbox"/> Agent <input type="checkbox"/> Addressee
	B. Received by (Printed Name) <i>SARAH A. SPRAGUE</i> C. Date of Delivery <i>6-24-11</i>
1. Article Addressed to: Sarah L. Anderson a.k.a. Sarah A. Sprague 84680 Hilltop Dr. Pleasant Hill, OR 97455-9788	D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No
	3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.
2. Article Number (Transfer from service label)	4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes
	7010 1670 0000 6844 3494